SUBCHAPTER H-INTERNAL REVENUE PRACTICE

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AUTHORITY: 5 U.S.C. 301 and 552.

Subpart I also issued under 39 U.S.C. 3220.

Source: $32 \ \mathrm{FR} \ 15990$, Nov. 22, 1967, unless otherwise noted.

Subpart A—General Procedural Rules

§ 601.101 Introduction.

(a) General. The Internal Revenue Service is a bureau of the Department of the Treasury under the immediate